

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue and Expenditure Division

Notification

5/6/98-Fin(R&C) (IV)

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter called the "said Act"), the Government of Goa, being satisfied that it is necessary so to do in public interest, hereby directs that no tax under the said Act shall be payable on any goods, other than those mentioned in the Schedule appended to this Notification, manufactured, processed or assembled in the State of Goa by any Small Scale Industry having its place of business in the State of Goa, except those of High Polluting nature, as declared by the Central Government and mentioned in the Annexure appended hereto, and set on or after 23-4-1987 which has not gone into production and has not effected any sales of the goods manufactured, processed or assembled by it on any date prior to 23-4-1987, at the point of sale made by such industry for a period of 15 years from the date of first sale made within the State or in course of inter-State trade or from the date of first consignment/branch transfer, as the case may be, whichever is earlier, of the goods manufactured, processed or assembled effected by such Small Scale Industry on or after the date of its registration under the said Act:

Provided that—

(i) the Small Scale Industry is also registered as such Small Scale Industry with the Directorate of Industries, Government of Goa;

(ii) the Small Scale Industry set up on or after 23-4-1987 produces a certificate from the Directorate of Industries, Government of Goa, that the Industry is not of high pollutant nature;

(iii) in case of Small Scale Industry which has been established by transferring the ownership, shifting or dismantling of a Small Scale Industry, the first sale for the purpose of this Notification shall be deemed to be the sale effected by the erstwhile Small Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Small Scale Industry;

(iv) such Small Scale Industry produces a certificate from the Directorate of Industries, Government of Goa, at the end of every third year to the effect that the unit is still running.

The Assessing Authority may, however, dispense with the production of the said certificate if it is satisfied from other evidence produced that the industry has actually been in production during the relevant period and the sale of goods manufactured, processed or assembled by such industry have been duly claimed in the quarterly returns filed as per the provisions of the said Act within the time limit prescribed;

Provided further that, considering the nature of process carried out by any of the industries so declared to be of High Polluting nature, the State Government may, on the advice of the State Pollution Control Board that the process carried out by such industry is pollution free, extend the benefit of exemption to such industry for such period and on such conditions as it may deem fit:

Provided further that subject to fulfillment of the conditions hereinabove specified, the benefit of this Notification shall only be available to those industries which go in production and effect first sale of goods manufactured, processed or assembled by them on or before 31-3-2000.

ANNEXURE

Industries of high polluting nature as declared by the Central Government.

- (i) Primary metallurgical producing industries viz.;
Zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprint;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) ~~Paints~~;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium/Potassium Cyanide;
- (xi) Foundry;
- (xii) Basic Drug;
- (xiii) Storage Batteries (lead acid type);
- (xiv) Acids/Alkalies;
- (xv) Plastics;
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation Industry; and
- (xx) Electroplating.

"SCHEDULE

- (1) Pan masala including Gutka;

(2) Tobacco products not liable for additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957)."

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

J. F. A. Rodrigues, Under Secretary (Fin-Exp).

Panaji, 17th December, 1999.

Notification

5/6/98-FIN(R&C)(III)

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the "said Act"), the Government of Goa hereby amends the Second Schedule appended to the said Act, as follows:-

In the Second Schedule appended to the said Act, the following entries shall be inserted, namely:-

- (a) "68. Any goods, other than those mentioned in the Schedule appended to this entry, manufactured, processed or assembled in the State of Goa by any Small Scale Industry set up on or after 1-7-1983 which is not gone into production

and has not effected any sale of the goods manufactured, processed or assembled by it on any date prior to 1-7-1983 at the point of sale made by such Small Scale Industry for a period of fifteen years from the date of first sale of the goods manufactured, processed or assembled, effected by such Small Scale Industry on or after the date of its registration under the Goa Sales Tax Act, 1964 (Act 4 of 1964):

Provided that —

(i) the Small Scale Industry is also registered as such Small Scale Industry with the Directorate of Industries, Government of Goa;

(ii) in the case of a Small Scale Industry, which has been established by transferring the ownership, shifting or dismantling of a Small Scale Industry, the first sale of the purpose of this Notification shall be deemed to be the sale effected by the erstwhile Small Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Small Scale Industry;

(iii) such Small Scale Industry produces a certificate from the Directorate of Industries, Government of Goa, at the end of every 3rd year to the effect that the unit is still running.

The Assessing Authority may, however, dispense with the production of the said certificate if it is satisfied from other evidence adduced that the industry has actually been in production during the relevant period and the sale of goods manufactured, processed or assembled by such industry have been duly claimed in the quarterly returns filed as per the provisions of the said Act, within the time limit prescribed;

(iv) the Small Scale Industry set up on or after 23-4-1987 produces a certificate from the Directorate of Industries, Government of Goa, that the said Industry is not of a high pollutant nature as declared by the Central Government and mentioned in the Annexure appended hereto;

(v) Notwithstanding anything contained in the aforesaid provision, the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, shall also be deemed to have been so covered under this entry, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his Assessing Authority a declaration obtained from each of the subsequent sellers in series of sales by successive dealers, as the case may be, in the specified form and manner and also render true and complete account of all the purchases, sales and stocks of goods made by him from Small Scale Industries availing benefit of the entry:

Provided further that the benefit of exemption from tax under the Goa Sales Tax Act, 1964 (4 of 1964) under this entry shall not be available to Small Scale Industries of high polluting nature as declared by the Central Government and mentioned in the Annexure herebelow set up within the State of Goa on or after 23-4-87:

Provided further that considering the nature of process carried out by any of the Industries so declared to be of high polluting

nature, the Government may, on the advice of the State Pollution Control Board that the process carried out by such Industry is pollution free extend the benefit of exemption under this entry to such Industry for such period and on such conditions, as it may deem fit:

Provided further that subject to fulfillment of the conditions hereinabove specified, the benefit of this entry shall only be available to those industries which go in production and effect first sale of goods manufactured, processed or assembled by them on or before 31-1-2000.

ANNEXURE

Industries of high polluting nature as declared by the Central Government

- (i) Primary metallurgical producing industries viz.:-
Zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprint;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium/Potassium Cyanide;
- (xi) Foundry;
- (xii) Basic Drug;
- (xiii) Storage Batteries (lead acid type);
- (xiv) Acids/Alkalies;
- (xv) Plastics;
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation Industry; and
- (xx) Electroplating.

"SCHEDULE

(1) Pan masala including Gutka;

(2) Tobacco products not liable for additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957)."

(b) "85. Any goods, other than those mentioned in the Schedule appended to this entry, manufactured, processed or assembled in the State of Goa by any Medium/Large Scale Industry except those of high polluting nature as declared by the Central Government and mentioned in the Annexure appended hereto, set up on or after 23-4-1987 which has not gone into production and has not effected any sale of the goods manufactured, processed or assembled by them on any date prior to 23-4-1987 at the point of sale made by such Medium/Large Scale Industry for a period of

10 years/5 years respectively, from the date of first sale, or from the date of first consignment/branch transfer, as the case may be, of the goods manufactured, processed or assembled effected by such Medium or Large Scale Industry on or after the date of its registration under the Goa Sales Tax Act, 1964 (Act 4 of 1964).

Notwithstanding anything contained hereinabove but subject to other provisions of this entry, any Large Scale Industry set up on or after the first day of October, 1991, and which has not gone into production and has not effected any sale of goods manufactured, processed or assembled by it on any day prior to the first day of October, 1991, shall be entitled to the benefit of this entry for a period of 10 years:

Provided that —

(i) the Medium/Large Scale Industry referred to hereinabove is also registered as such Industry with the Directorate General of Technical Development, New Delhi, and have been issued Industrial License under Industries Development of Regulation Act, 1951, by the Government of India in the concerned Ministry or such other Registration Authority, as the case may be;

(ii) such Medium of Large Scale Industry produces a Certificate from the Director of Industries, Government of Goa, that the Industry is not a high polluting industry as declared by the Central Government as mentioned in the Annexure appended hereto;

(iii) in case of Medium/Large Scale Industry which was established by transferring the ownership, shifting or dismantling of a Medium/Large Scale Industry, the first sale for the purpose of this entry shall be deemed to be the sale effected by the erstwhile Medium/Large Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Medium/Large Scale Industry;

(iv) in the case of large scale industry enjoying the benefit of five years exemption under entry 85 as it stood immediately prior to 1-10-1991, and the industry has made substantial additions to the fixed assets during the period from 1-10-1991 to expiry of exemption, of not less than 75% of the value of the fixed assets as on the date of production, for a further period of five years from such expiry date;

(v) Medium/Large Scale Industry produces a Certificate obtained from the Directorate of Industries, Government of Goa, at the end of every 3rd year to the effect that the unit is still running.

The Assessing Authority may, however, dispense with the production of the said certificate if it is satisfied from other evidence adduced that the industry has actually been in production during the relevant period and the sale of goods manufactured, processed or assembled by such industry have been duly claimed in the quarterly returns filed as per provisions of the said Act, within the time limit prescribed;

(vi) in the case of Small and Medium Scale Industries which graduate into Medium and Large Scale Industries respectively, on or before coming into force of this entry, the benefit of exemption from tax shall be available to such industries for a period of ten years or five years respectively, from the date of first sale/consignment/branch transfer, as the case may be, after their graduation into Medium or Large Scale Industries provided that such Industries produce necessary certificate to this effect from the Directorate of Industries, Panaji, and/or the respective registering Authority:

Provided further that nothing contained in the aforesaid provisions, shall effect the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, which shall also be deemed to have been so covered under this entry, subject to the condition that the subsequent selling dealer claiming exemption furnishes to his Assessing Authority a declaration obtained from selling Medium Scale Industry/Large Scale Industry or from each of the subsequent sellers in series of sales by successive dealers, as the case may be, in the specified form and manner and also renders true and complete account of all the purchases, sales and stocks of goods made by him from Medium Scale Industry/Large Scale Industry availing benefit of the entry:

Provided further that considering the nature of process carried out by any of the Industries so declared to be of high polluting nature, the Government may, on the advice of the State Pollution Control Board that the process carried out by such industry is pollution free, extend the benefit of exemption under this entry to such industry for such period and on such conditions as it may deem fit:

Provided further that subject to fulfillment of the conditions hereinabove specified, the benefit of this entry shall be available to those industries which go in production and effect first sale of goods manufactured, processed or assembled by them on or before 31-3-2000.

ANNEXURE

Industries of high polluting nature as declared by the Central Government.

- (i) Primary metallurgical producing industries viz.:-
Zinc, lead, copper, aluminum and steel;

- (ii) Paper, pulp and newsprint;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium/Potassium Cyanide;
- (xi) Foundry;
- (xii) Basic Drug;
- (xiii) Storage Batteries (lead acid type);
- (xiv) Acids/Alkalies;
- (xv) Plastics;
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation Industry; and
- (xx) Electroplating.

"SCHEDULE

- (1) Pan masala including Gutka;

- (2) Tobacco products not liable for additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957)."

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

J. F. A. Rodrigues, Under Secretary (Fin-Exp.).

Panaji, 17th December, 1999.

Notification

5/6/98-FIN (R & C)(V)

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter called the "said Act"), the Government of Goa, being satisfied that it is necessary so to do in public interest, hereby directs that no tax under the said Act shall be payable on any goods, other than those mentioned in the Schedule appended to this Notification, manufactured, processed or assembled in the State of Goa by any Medium/Large Scale Industry having its place of business in the State of Goa, except those of high polluting nature as declared by the Central Government and mentioned in the Annexure appended hereto,

and set up on or after 23-4-1987 which has not gone into production and has not effected any sales of the goods manufactured, processed or assembled by it on any date prior to 23-4-1987, at the point of sale made by such industry for a period of 10 years/5 years from the date of first sale made within the State or in course of inter-State trade or from the date of first consignment/branch transfer, as the case may be, whichever is earlier, of the goods manufactured, processed or assembled effected by such Medium/Large Scale Industry on or after the date of its registration under the said Act.

Notwithstanding anything contained hereinabove, but subject to other provisions hereinafter stated, any Large Scale Industry set up on or after the first day of October, 1991, and which has not gone into production and has not effected any sales of goods manufactured, processed or assembled by it on any date prior to the 1st day of October, 1991, shall be entitled to the benefit of exemption for a period of 10 years:

Provided that —

(i) the Medium/Large Scale Industry referred to hereinabove is also registered as such Industry with the Directorate General of Technical Development, New Delhi, and has been issued industrial licence under the Industries Development Regulations Act, 1951 by the Government of India in the concerned Ministry or such other Registering Authority as the case may be;

(ii) such Medium or Large Scale Industry produces a certificate from the Directorate of Industries, Government of Goa, that the industry is not a high pollutant industry;

(iii) in case of Medium/Large Scale Industry which has been established by transferring the ownership, shifting or dismantling of a Medium/Large Scale Industry, the first sale for the purpose of this Notification shall be deemed to be the sale effected by the erstwhile Medium/Large Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Medium/Large Scale Industry;

(iv) in the case of Large Scale Industry enjoying the benefit of five years exemption under entry 85 of the Second Schedule appended to the Goa Sales, Tax Act, 1964 (Act 4 of 1964), as it stood immediately prior to 1-10-1991, it shall continue to enjoy the exemption for the balance of the unexpired period of 5 years and on expiry of such period of 5 years, if expiry date falls on or after 1-10-1991 and the industry has made substantial additions to the fixed assets during the period from 1-10-1991 to expiry of exemption, of not less than 75% of the value of the fixed assets as on the

date of production, for a further period of five years from such expiry date;

(v) Medium/Large Scale Industry produces a certificate from the Directorate of Industries, Government of Goa, at the end of every third year to the effect that the unit is still running.

The Assessing Authority may, however, dispense with the production of the said certificate if it is satisfied from other evidence adduced that the industry has actually been in production during the relevant period and the sales of goods manufactured, processed or assembled by such industry have been duly claimed in the quarterly returns filed as per the provision of the said Act, within the time limit prescribed;

(vi) in the case of Small and Medium Scale Industries which graduates into Medium and Large Scale Industries respectively, on or before coming into force of this Notification, the benefit of exemption from tax shall be available to such Industries for a period of ten years or five years respectively, from the date of first sale after their graduation into Medium or Large Scale Industries provided that such Industries produce necessary certificate to this effect from the Directorate of Industries, Panaji, and/or the respective Registering Authority:

Provided further that, considering the nature of process carried out by any of the industries so declared to be of high polluting nature, the State Government may, on the advice of the State Pollution Control Board that the process carried out by such industry is pollution free, extend the benefit of exemption under this Notification to such industry for such period and on such conditions as it may deem fit:

Provided further that subject to fulfillment of the conditions hereinabove specified, the benefit of this entry shall only be available to those industries which go in production and effect first sale of goods manufactured, processed or assembled by them on or before 31-3-2000.

ANNEXURE

- (i) Primary metallurgical producing industries viz.: Zinc, lead, copper, aluminium and steel;
- (ii) Paper pulp and newsprint;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;

- (x) Sodium/Potassium Cyanide;
- (xi) Foundry;
- (xii) Basic drug;
- (xiii) Non-Assembly industries manufacturing storage batteries (lead acid type);
- (xiv) Acids/Alkalies;
- (xv) Plastics (raw plastic manufacture);
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos (basic manufacture of asbestos as a product);
- (xix) Fermentation Industry;
- (xx) Electroplating (Electroplating industries using cyanide).

"SCHEDULE

(1) Pan masala including Gutka;

(2) Tobacco products not liable for additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957)."

This Notification shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

J. F. A. Rodrigues, Under Secretary (Fin. Exp.).

Panaji, 17th December, 1999.